

R 205.1202 Fees and charges.

Rule 202. The following fees shall be paid to the clerk in all entire tribunal proceedings:

(a) Upon the filing of a property tax appeal petition: Filing fee

(i) Allocation, apportionment, and equalization.....\$250.00.

(ii) Taxable value\$ 50.00.*

*The filing fee for a taxable value appeal is \$50.00, unless there is a dispute relative to the value of an addition or a loss, in which case the filing fee is determined by the state equalized value in contention relative to the addition or loss, or both, as provided in paragraph (iii) of this subdivision.

(iii) State equalized value in contention* Filing fee**

\$40,000.00 or less.....\$ 50.00.

\$40,000.01 to \$75,000.00.....\$ 75.00.

\$75,000.01 to \$150,000.00.....\$100.00.

\$150,000.01 to \$500,000.00.....\$150.00.

More than \$500,000.00.....\$250.00.

*Value in contention is the difference between the state equalized value as determined from the assessment and the state equalized value contended by the petitioner.

**The filing fee on multiple parcels (contiguous) owned by the same person shall be the filing fee on the parcel that has the largest state equalized value in contention, plus \$10.00 for each additional parcel, not to exceed a total filing fee of \$500.00.

(b) Upon the filing of a motion to amend, a petition to add a subsequent year in a property tax appeal, the filing fee shall equal to 50% of the filing fee to file a petition to commence an appeal for that property in that year.

(c) Upon the filing of a non-property tax appeal or a special assessment petition, the filing fee shall be 2% of the difference between the amount of tax as determined in the assessment notice and the amount of the tax as contended by the petitioner, but shall not be less than \$50.00

nor more than \$250.00.

(d) Upon transfer of a proceeding from the small claims Filing fee
division to the entire tribunal on a party's or intervenor..\$ 25.00.

(e) Upon transfer of a cause to the tribunal from any forum.\$ 25.00.

(f) Upon filing of a motion.....\$ 25.00.

(g) Upon certification of the record on appeal to the court of
appeals.....\$ 25.00.

(h) For copies of document on file with the tribunal.....\$.50/page.

History: 1996 MR 4, Eff. May 2, 1996.